

**YAMHILL FIRE PROTECTION DISTRICT  
FISCAL YEAR 2026-2027 BUDGET**

**GENERAL FUND**

Revenue is not Allocated

ACTUAL 2023-2024	ACTUAL 2024-2025	2025-26 APPROVED BUDGET	GF - RESOURCES	2026-27 PROPOSED BUDGET	2026-27 APPROVED BUDGET	2026-27 ADOPTED BUDGET
218,200.74	158,831.50	300,000.00	Available Cash-on-Hand / Carry-Over	641,372.00	641,372.00	
84,082.45	384,930.00	416,244.00	Current Taxes Estimated to be received	428,731.00	428,731.00	
22,958.61	12,886.53	10,000.00	Prior Year Taxes Estimated to be Received	15,000.00	15,000.00	
232,810.44	240,743.10	258,156.00	Levy Taxes Estimated to be Received	-		
<b>339,851.50</b>	<b>638,559.63</b>	<b>684,400.00</b>	<b>Total Tax Resources:</b>	<b>443,731.00</b>	<b>443,731.00</b>	<b>-</b>
			<b>OTHER RESOURCES</b>			
29.64	11.51	20.00	INTEREST	1,500.00	1,500.00	
24.00	1,757.84	2,000.00	MICELLANEOUS	2,000.00	2,000.00	
-		-	AFG/FEMA GRANT	-	-	
-	29,052.00	-	RADIO GRANT	-	-	
28,760.00	35,000.00	-	STATE WILDLAND GRANT-OSFM (grant pd in'25/in c/o)	35,000.00	35,000.00	
-		-	SDAO GRANT			
57,468.36	73,861.08	60,000.00	CONFLAGRATION	60,000.00	60,000.00	
250.00	300.00	500.00	COST RECOVERY - MVA	500.00	500.00	
3,800.00	4,375.00	3,500.00	INSPECTION FEES	2,000.00	2,000.00	
-		-	SILETZ GRANT			
11,434.80		-	INSURANCE PROCEEDS	100.00	100.00	
-		2,000.00	COMMUNITY EDUCATION CLASSES	2,000.00	2,000.00	
1,166.00	9,836.56	500.00	DONATIONS	1,000.00	1,000.00	
		30,000.00	GRANTS - misc			
63,702.11		-	SAFER GRANT			
-		-	HOMELAND SECURITY GRANT			
			Sale of Apparatus	100.00	100.00	
			ODF Volunteer Assistance Program	7,500.00	7,500.00	
-	-	-	Transferred IN, from other funds			
<b>166,634.91</b>	<b>154,193.99</b>	<b>98,520.00</b>	<b>Total Other Resources</b>	<b>111,700.00</b>	<b>111,700.00</b>	<b>-</b>
<b>724,687.15</b>	<b>951,585.12</b>	<b>1,082,920.00</b>	<b>TOTAL RESOURCES (Gen.Fund)</b>	<b>1,196,803.00</b>	<b>1,196,803.00</b>	<b>-</b>

This section is Form LB-20 Info Summary:						
384,835.65	313,025.49	398,520.00	Total Resources, except taxes to be levied	753,072.00	753,072.00	0
	638,559.63	684,400.00	Taxes estimated to be received	443,731.00	443,731.00	0
339,851.50			Taxes collected in year levied			
724,687.15	951,585.12	1,082,920.00	TOTAL RESOURCES	1,196,803.00	1,196,803.00	0

\*Throughout this Budget the Personnel Services, Materials & Services and Capital Outlay are considered allocated to the Fire Protection & EMS organizational unit.\*

			<b>GENERAL FUND EXPENDITURES</b>			
			<b>* Fire Protection &amp; EMS (P/S, M/S, Capt)</b>			
<b>ACTUAL 2023-2024</b>	<b>ACTUAL 2024-2025</b>	<b>2025-26 APPROVED BUDGET</b>	<b>GF - PERSONNEL SERVICES</b>	<b>2026-27 PROPOSED BUDGET</b>	<b>2026-27 APPROVED BUDGET</b>	<b>2026-27 ADOPTED BUDGET</b>
<b>Salaries &amp; Wages</b>						
83,869.07	28,286.00	0	FIRE CHIEF (FULL-TIME)			
		55,000	FIRE CHIEF (PART-TIME)	55,000	55,000	
18,333.30		20,000	ASSISTANT FIRE CHIEF P/T	6,000	6,000	
0.00		30,000	DISTRICT SECRETARY .5 Part-Time	30,000	30,000	
	800.00	3,000	QTR-TIME PAYROLL SERVICES			
37,210.40	31,083.88	35,000	PART-TIME FIREFIGHTER/EMT - Seasonal (OSFM)	32,000	32,000	
	29,849.25		PART-TIME FIREFIGHTER/EMT	35,000	35,000	
0.00		60,000	FULL-TIME FIREFIGHTER/EMT			
17,582.32	66,441.13	60,000	CONFLAGRATION STAFF	60,000	60,000	
32,062.50	33,475.01	30,000	FIREFIGHTER PAY (Volunteer Points)	20,000	20,000	
33,600.00		0	RECRUIT & RETENTION COORDINATOR - SAFER			
			<b>Total Salaries &amp; Wages:</b>	<b>238,000</b>	<b>238,000</b>	<b>0</b>
<b>BENEFITS</b>						
9,043.28	1,965.02	17,680	WORKERS COMPENSATION	12,500	12,500	
9,607.47	8,425.69	18,250	SOCIAL SECURITY	12,520	12,520	
3,239.99	1,032.05	4,950	MEDICARE (State Taxes)	5,000	5,000	
3,962.59	759.79	1,000	STATE TAXES (pd leave OR)	4,500	4,500	
171.39	6,967.13	13,000	HEALTH INSURANCE	100	100	
32,457.92	15,711.37	40,000	PERS	29,000	29,000	
74.42	56.20	500	WFB	500	500	
1,882.72	2,673.26	3,000	UN-EMPLOYMENT	4,000	4,000	
8,341.44	6,047.38	9,200	LIFE / DISABILITY INSURANCE	8,000	8,000	
0.00		0	HIGH SCHOOL FIRE SCIENCE INSTRUCTOR - SAFER			
27,412.86		0	HEALTH INSURANCE - SAFER			
958.06		0	PAYROLL EXPENSES (misc)			
			<b>Total Benefits:</b>	<b>76,120</b>	<b>76,120</b>	<b>0</b>
<b>319,809.73</b>	<b>233,573.16</b>	<b>400,580</b>	<b>TOTAL PERSONNEL SERVICES</b>	<b>314,120</b>	<b>314,120</b>	<b>0</b>
	1.50		<b>Total Full Time Equivalent (FTE)*</b>			

<b>ACTUAL 2023-2024</b>	<b>ACTUAL 2024-2025</b>	<b>2025-26 APPROVED BUDGET</b>	<b>GF - MATERIALS &amp; SERVICES</b>	<b>2026-27 PROPOSED BUDGET</b>	<b>2026-27 APPROVED BUDGET</b>	<b>2026-27 ADOPTED BUDGET</b>
24,689.78	6,444.65	15,000	FUEL & OIL	15,000	15,000	
14,251.54	11,996.51	12,000	OFFICE SUPPLIES	8,000	8,000	
26,817.82	32,143.69	31,000	VEHICLE MAINTENANCE & REPAIRS	25,000	25,000	
		10,000	EQUIPMENT TESTING & REPAIRS	10,000	10,000	
3,467.41	408.94	3,000	ELECTION EXPENSES	1,000	1,000	
29,956.86	31,636.00	38,000	INSURANCE/DISTRICT/VEHICLES/BUILDINGS	35,000	35,000	
4,444.12	7,959.38	11,000	TRAINING & INSTRUCTION	9,000	9,000	
14,891.82	71,782.22	35,000	PROFESSIONAL SERVICES	20,000	20,000	
6,929.69	1,907.39	7,500	BUILDING MAINTENANCE	10,000	10,000	
4,750.63	1,680.00	5,000	ORGANIZATIONAL DUES	5,000	5,000	
1,025.53	5,534.73	3,000	MISCELLANEOUS & BANK CHARGES	3,100	3,100	
23,367.07	16,800.12	35,000	BUILDING UTILITIES	30,000	30,000	
7,309.64	445.11	12,000	MEDICAL SUPPLIES / EMS	8,000	8,000	
17,250.54	20,824.21	24,000	DISPATCH	25,000	25,000	
675.40	539.41	1,000	SAFETY - DRIVEWAY SIGNS	1,000	1,000	
3,382.20	882.05	3,000	FIRE LINE MEALS & DRINKS	3,000	3,000	
	937.91		PPE, UNIFORMS, TURNOUTS	200	200	
452.40		1,500	VOLUNTEER AWARD BANQUET	1,500	1,500	
4,572.98		1,500	VOLUNTEER CHRISTMAS	1,500	1,500	
4,294.23	250.64	2,000	VOLUNTEER MEALS-PICNIC	2,000	2,000	
1,785.82		1,500	RECRUITMENT & RETENTION	1,500	1,500	
437.50		1,500	PUBLIC/COMMUNITY EDUCATION	1,500	1,500	
816.67	267.31	0	COMMUNITY EDUCATION INSTRUCTOR			
	33,676.25	0	RADIO GRANT			
12,130.91	1,366.51	25,684	SMALL EQUIPMENT - HOSE,RADIO,etc (also see Capit.Levy )	10,000	10,000	
			ODF 50/50 GRANT	15,000	15,000	
1,021.81		0	SAFER - STATION UNIFORMS			
38,318.26		0	SAFER - STRUCTURAL PPE			
	-1,881.05		GENERAL - MATERIAL & SERVICES - Other (see audit JE)			
<b>247,040.63</b>	<b>245,601.98</b>	<b>279,184</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>241,300</b>	<b>241,300</b>	<b>0</b>

ACTUAL 2023-2024	ACTUAL 2024-2025	2025-26 APPROVED BUDGET	GF - CAPITAL OUTLAY EXPENDITURES	2026-27 PROPOSED BUDGET	2026-27 APPROVED BUDGET	2026-27 ADOPTED BUDGET
2,491.22		0	EQUIPMENT (BRUSH RIG)	0	0	
0.00		0	BUILDING IMPROVEMENTS	0	0	
0.00	113,540.79	258,156	OPTION LEVY - EQUIPMENT	0	0	
		120,000	Capitla Levy balance from previous year	0	0	
<b>2,491.22</b>	<b>113,540.79</b>	<b>378,156</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>592,715.93</b>	<b>1,057,920</b>	<b>TOTAL: *Fire Protection &amp; EMS (P/S, M/S, Capt.)</b>	<b>555,420</b>	<b>555,420</b>	<b>0</b>

			OTHER EXPENDITURES - Not-Allocated			
-	0.00	25,000	CONTINGENCY	33,401	33,401	
4,500.00	0.00	-	TRANSFER TO YAMHILL VOLUNTEERS FUND	0	0	
-	0.00	-	TRANSFER TO DEBT SERVICE FUND	0	0	
			TRANSFER TO CAPITAL PROJECT FUND	391,372	391,372	
<b>4,500.00</b>	<b>0.00</b>	<b>25,000</b>	<b>TOTAL OTHER EXP. NOT ALLOCATED (tr,ctng)</b>	<b>424,773</b>	<b>424,773</b>	<b>-</b>
<b>569,341.58</b>	<b>592,715.93</b>	<b>1,057,920</b>	<b>TOTAL GEN. FUND EXPENDITURES ALLOCATED</b>	<b>555,420</b>	<b>555,420</b>	<b>-</b>
<b>724,687.15</b>	<b>951,585.12</b>	<b>1,082,920</b>	<b>TOTAL GENERAL FUND RESOURCES</b>	<b>1,196,803</b>	<b>1,196,803</b>	<b>-</b>
<b>150,845.57</b>	<b>358,869.19</b>	<b>0</b>	<b>GENERAL FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>-</b>
			<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	<b>216,610</b>	<b>216,610</b>	

		CAPITAL PROJECT FUND		
		*Est.Res. 07/2026		
		2026-27 PROPOSED BUDGET	2026-27 APPROVED BUDGET	2026-27 ADOPTED BUDGET
		CAPITAL PROJECT RESOURCES		
	BEGINNING FUND BALANCE	0	0	
	INTEREST EARNED	5,000	5,000	
	CURRENT YEAR TAXES	273,000	273,000	
	TRANSFER FROM GENERAL FUND	391,372	391,372	
	<b>TOTAL RESOURCES</b>	<b>669,372</b>	<b>669,372</b>	<b>-</b>
		CAPITAL PROJECT EXPENDITURES		
	EQUIPMENT REPLACEMENT	100,000	100,000	
	VEHICLE REPLACEMENT	300,000	300,000	
	<b>TOTAL EXPENDITURES</b>	<b>400,000</b>	<b>400,000</b>	
	<b>RESERVED FOR FUTURE EXPENDITURES</b>	<b>269,372</b>	<b>269,372</b>	
	<b>TOTAL REQUIREMENTS</b>	<b>669,372</b>	<b>669,372</b>	

			<b>DEBT SERVICE FUND</b>			
			*Est.Res. 09/2007 - Reviewed 09/2017 (every 10 yrs)	Closed in 25/26		
ACTUAL 2023-2024	ACTUAL 2024-2025	2025-26 APPROVED BUDGET	DEBT FUND RESOURCES	2026-27 PROPOSED BUDGET	2026-27 APPROVED BUDGET	2026-27 ADOPTED BUDGET
-	-	0	Cash on Hand-Carry-over			
2,723.20	-	-	Interest-Misc			
327,056.45	53,329.65	-	Taxes Received			
-	-	-	Transfer In from General Fund			
<b>329,779.65</b>	<b>53,329.65</b>	<b>0</b>	<b>TOTAL DEBT SERVICE FUND RESOURCES</b>			
ACTUAL 2023-2024	ACTUAL 2024-2025	2025-26 APPROVED BUDGET	DEBT FUND EXPENDITURES	2026-27 PROPOSED BUDGET	2026-27 APPROVED BUDGET	2026-27 ADOPTED BUDGET
323,329.65	51,625.98		LOAN PRINCIPAL			
6,450.00	1,703.67		LOAN INTEREST			
<b>329,779.65</b>	<b>53,329.65</b>	<b>-</b>	<b>TOTAL DEBT SERVICE FUND EXPENDITURES</b>			
<b>329,779.65</b>	<b>53,329.65</b>	<b>-</b>	<b>TOTAL DEBT SERVICE FUND EXPENDITURES</b>			
<b>329,779.65</b>	<b>53,329.65</b>	<b>-</b>	<b>TOTAL DEBT SERVICE FUND RESOURCES</b>			
<b>-</b>	<b>-</b>	<b>-</b>	<b>DEBT SERVICES FUND BALANCE</b>			

			<b>VOLUNTEER RESERVE FUND</b>			
			*Est.Res. - Reviewed 03/10/25* (every 10 yrs)	Closed in 25/26		
ACTUAL 2023-2024	ACTUAL 2024-2025	2025-26 APPROVED BUDGET	VOLUNTEER FUND RESOURCES	2026-27 PROPOSED BUDGET	2026-27 APPROVED BUDGET	2026-27 ADOPTED BUDGET
25,847.42	36,117.67	0	Cash on Hand-Carry-over			
900.00	0.00		Donations			
7,703.34	0.00		Volunteer Sales			
0.00	0.00		Volunteer Events			
4,500.00	0.00		Transfer in from General Fund			
<b>38,950.76</b>	<b>36,117.67</b>	<b>0.00</b>	<b>TOTAL VOLUNTEER FUND RESOURCES</b>			
ACTUAL 2023-2024	ACTUAL 2024-2025		VOLUNTEER FUND EXPENDITURES	2026-27 PROPOSED BUDGET	2026-27 APPROVED BUDGET	2026-27 ADOPTED BUDGET
9.95	0.00		Service Charge			
2,823.14	36117.67		Volunteer Expenses			
<b>2,833.09</b>	<b>36117.67</b>		<b>TOTAL VOLUNTEER FUND EXPENDITURES</b>			
<b>2,833.09</b>	<b>36117.67</b>	<b>0.00</b>	<b>TOTAL VOLUNTEER FUND EXPENDITURES</b>			
<b>38,950.76</b>	<b>36117.67</b>	<b>0.00</b>	<b>TOTAL VOLUNTEER FUND RESOURCES</b>			
<b>36,117.67</b>	<b>0.00</b>	<b>0.00</b>	<b>VOLUNTEER FUND BALANCE</b>			